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Government of Kerala
2026

Regn.No. KERBIL/2012/45073
dated 05-09-2012 with RNI
Reg No.KL/TV(N)/634/2021-2023

കേരള ഗസറ്റ്
KERALA GAZETTE
അസാധാരണം
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്
PUBLISHED BY AUTHORITY

വാല്യം 15
Vol. XV

തിരുവനന്തപുരം, വെള്ളി
Thiruvananthapuram, Friday

2026 ജൂലൈ 24
24th July 2026
1201 കർക്കടകം 8
8th Karkadakam 1201
1948 ശ്രാവണം 2
2nd Sravana 1948

നമ്പർ No. 2134

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G.O.(P) No.72/2026/TD. *Dated, Thiruvananthapuram, 24th July, 2026*
8th Karkadakam, 1201.

S. R. O. No. 653/2026

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, on the recommendations of the Council, hereby makes the following amendments in the notification issued under G.O. (P) No.147/2025/TD. dated 17th September, 2025 and published as

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S.R.O. No. 1059/2025 in the Kerala Gazette Extraordinary No.3326 dated 17th September, 2025, namely:-

AMENDMENT

In the said notification, -

(a) in the schedule II – 9%, after SL. No. 4 and the entries relating thereto, the following serial number and entries shall be respectively inserted in column (1), (2) and (3), namely: -

"4A.	2403 19 21, 2403 19 29	Biris;";

(b) in the schedule III – 20%, after Sl. No. 13 and the entries relating thereto, the following serial number and entries shall respectively be inserted, namely: -

"14.	2106 90 20	Pan masala
15.	2401	Unmanufactured tobacco; tobacco refuse [other than tobacco leaves]
16.	2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
17.	2403 (other than 2403 19 21, 2403 19 29)	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences [other than biris]
18.	2404 11 00	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion
19.	2404 19 00	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion.";

(c) the schedule VII – 14%, and the entries relating thereto shall be omitted.

2. This notification shall be deemed to have come into force on the 1st day of February, 2026.

By order of the Governor,
K.R. JYOTHILAL,
Additional Chief Secretary to Government.

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Explanatory Note

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government of Kerala, on the recommendations of the 56th Goods and Services Tax Council meeting, have decided to amend the notification issued under G.O. (P) No.147/2025/TD. dated 17th September, 2025 and published as S.R.O. No.1059/2025 in the Kerala Gazette Extraordinary No.3326 dated 17th September, 2025.

The notification is intended to achieve the above object.

PUBLISHED BY THE SUPERINTENDENT OF GOVERNMENT PRESSES
AT THE GOVERNMENT CENTRAL PRESS, THIRUVANANTHAPURAM, 2026

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